

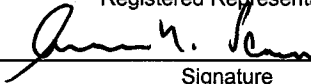
I hereby certify that this correspondence is being electronically transmitted on the date noted below to:

Commissioner for Patents  
PO Box 1450  
Alexandria, VA 22313-1450  
November 19, 2007

Date of Deposit

Amir N. Penn

Name of applicant, assignee or  
Registered Representative



Signature

November 19, 2007

Date of Signature

Our Case No.: 9683/180

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:

Kazuo Sugimoto

Serial No.: 10/810,792

Filing Date: March 26, 2004

For VIDEO ENCODING APPARATUS, VIDEO  
ENCODING METHOD, VIDEO ENCODING  
PROGRAM, VIDEO DECODING  
APPARATUS, VIDEO DECODING METHOD  
AND VIDEO DECODING PROGRAM

Examiner: Holder, Anner N.

Group Art Unit No.: 2621

Confirmation No.: 9618

**RESPONSE TO NON-FINAL OFFICE ACTION DATED JULY 23, 2007**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the Non-Final Office Action of July 23, 2007, please amend the above-identified application as follows:

**Listing of the Claims** begins on page 2 of this paper.

**Remarks** begin on page 9 of this paper.